

**RESPONSE TO OBJECTION TO LATE-FILED CLAIM OF  
Dr.-Ing. Markus Reinhold (Claim No. 98226)**

**1. Caption (a):**

**UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE**

In re: FTX Trading Ltd., et al., Debtors.

**Case No. 22-11068 (JTD) RESPONSE TO OBJECTION TO LATE-FILED CLAIM of  
Dr.-Ing. Markus Reinhold (Claim No. 98226)**

**2. Claimant Information and Claim Basis (b):**

- **Name of Claimant:** Dr.-Ing. Markus Reinhold
- **Claim Number:** 98226 (referring to Appendix 1, Doc 29174, filed 01/08/25, page 34)
- **Basis for the Amount of the Claim:** I have been a customer of Liquid since January 6, 2018, primarily holding Bitcoin (BTC) and Ripple (XRP) as a long-term investment for retirement, along with smaller amounts of other cryptocurrencies and foreign currencies.

To substantiate my claim, I have attached the following supporting documentation as direct evidence of my holdings in Appendix A:

1. **Kroll Creditor Information, Schedule # 6997573**
2. **FTX Claim Portal Portfolio Balance, January 18<sup>th</sup>, 2025**
3. **FTX omnibus objection** Case 22-11068-JTD, Doc 29174 Filed 010825:  
Appendix 1: Omnibus Objection Balance **Claim Number 98226**
4. **Liquid Account Statement, June 2022** showing my last purchase of BTC and confirming holdings
5. **Liquid Account Statement, October 2022** documenting the addition of ETHW due to the Ethereum split and confirming pre-bankruptcy holdings
6. **Liquid Account Statement, November 2022**, covering the entire month of November 2022 (From: 11/01/2022 To: 11/30/2022), providing definitive and irrefutable proof of my holdings during the month of the FTX bankruptcy filing, including November 10, 2022, the day before the filing. It clearly shows my balances of 0.28126389 BTC, 400 XRP, 0.00758816 ETH, 0.00758816 ETHW, 0.00001386 NEO, \$22.78656 USD, €0.87909 EUR, and ¥0.76001 JPY.
7. **Liquid Account Statement, December 2024** showing the current state of my account and confirming that my holdings have remained unchanged since October/November 2022.

### **3. Factual and Legal Basis for Opposing the Objection (c):**

I object to the disallowance of my late-filed claim based on the following:

- **Lack of Adequate Notice:** I received no notification from Liquid regarding its acquisition by FTX in 2022, the subsequent bankruptcy proceedings, or the requirement to file a proof of claim with FTX. This absence of notice persisted across all communication channels, including direct communication (email, postal mail), the Liquid customer portal, and customer service interactions (Specifically, after my Liquid account access was restricted, I contacted customer support on November 23, 2023, regarding passport renewal to resolve this issue. During this interaction, despite successfully regaining access to my account, no mention was made of Liquid's acquisition by FTX or the ongoing bankruptcy proceedings). The Liquid login portal continues to lack any mention of FTX or the Chapter 11 proceedings. (See attached documentation in Appendix C.)
- **Lack of Notice within the Liquid Platform:** While information regarding Liquid's insolvency may have been present on the general Liquid website, no such information was displayed within the critical access points for customers: the login page and the individual customer portal. My typical usage pattern involved accessing my account approximately once per year directly through the login page, as my intention was to hold the cryptocurrency as a long-term investment. This page, as documented in the attached screenshots in Appendix B, contained no indication of Liquid's acquisition by FTX or the subsequent bankruptcy proceedings. Similarly, once logged in, my customer portal provided no such information. This lack of notice within the direct customer interface further reinforces the argument that I was not provided with adequate notice of the bankruptcy proceedings.
- **Delayed Discovery of Bankruptcy:** I only became aware of the FTX bankruptcy in November 2024, when my Liquid account was restricted, and upon contacting Liquid customer support (Mr. Jason Gunn, Head of Customer Support), I was informed that Liquid was part of the FTX Group and that the deadline to file claims with FTX (September 29, 2023) had already passed.

**Critically, the method of communication employed by Liquid (presumably email) was insufficient to ensure adequate notice, particularly given the following considerations:**

- **Email Filtering and Security:** The prevalence of spam and phishing emails, especially those impersonating financial institutions, necessitates the use of strict spam filters by email providers. These filters could have inadvertently diverted legitimate notices from FTX or Liquid to my spam folder. This is of particular relevance given that I am a non-U.S. resident and non-native English speaker, further compounding the difficulty of obtaining and understanding the necessary information.
- **Lack of Confirmation Mechanisms:** Best practices for important notifications, such as bankruptcy proceedings, dictate the use of confirmation or acknowledgment mechanisms (e.g., read receipts, return mail) to verify receipt by the intended recipient. Liquid failed to employ such mechanisms.
- **Failure to Utilize Alternative Communication Methods:** Given the potential for email delivery failures, Liquid and FTX should have employed alternative communication

methods to ensure adequate notice, such as personalized postal mail, phone calls, or prominent notices within my Liquid customer portal.

- **Lack of Proof of Delivery:** FTX bears the burden of demonstrating adequate notice. This requires providing verifiable proof of delivery of any purported notice, including evidence that such notice was not diverted by spam filters (e.g., through read receipts or other acknowledgment mechanisms) and that the notice contained all necessary information regarding the bankruptcy proceedings and the claims filing process.

#### **Anticipating Potential Counterarguments and Rebuttals:**

The Debtors may argue that information regarding the bankruptcy was available on Liquid's general website, thus imputing notice to me. However, this argument is insufficient for the following reasons:

- **Fundamental Obligation for Direct Notification:** It is not merely an unreasonable burden, but a *fundamental obligation* of a financial institution to provide direct and conspicuous notice to its customers, particularly regarding events that directly impact their accounts and legal rights, such as acquisitions and bankruptcy proceedings.
- **Priority of Direct Communication Channels:** The login page and customer portal constitute the primary and expected channels of communication between Liquid and its customers. The absence of any notice within these direct interfaces (the login page and customer portal) constitutes a significant failure in communication and cannot be excused by the presence of information on the general company homepage from Liquid, which I never visited.
- **Burden of Proof of Adequate Notice and Content:** The burden of proof rests with the Debtors to demonstrate that adequate notice was provided to creditors. Merely pointing to information on a general website or emails *purportedly* from FTX does not satisfy this burden, especially when, as in my case, the customer was never informed of Liquid's acquisition by FTX. The Debtors must demonstrate that this information was reasonably accessible and likely to be seen by customers in the ordinary course of their account usage. They must provide verifiable proof of delivery, such as read receipts or other acknowledgment mechanisms, especially given the potential for emails to be filtered as spam. They also need to demonstrate that the content of the message was sufficient to provide adequate notice of the bankruptcy proceedings and the necessary steps to file a claim.

#### **Legal Arguments:**

Due to the lack of adequate notice, I assert the following legal principles:

- **Due Process Violation:** The failure to provide adequate notice of the bankruptcy proceedings deprived me of my due process rights under the Fifth Amendment of the U.S. Constitution. Due process requires reasonable notice and an opportunity to be heard before a party's rights are affected.
- **Equitable Tolling:** Given the lack of notice and my *reasonable reliance on Liquid's established practice of communicating important account information directly to customers, including the regular verification of my contact details*, the doctrine of

equitable tolling should apply to excuse the late filing of my claim. This is especially pertinent given my status as a non-U.S. resident and non-native English speaker. The complexities of U.S. bankruptcy law, coupled with the absence of any communication in a language I readily understand, created circumstances beyond my control that prevented me from timely filing a claim.

- **Breach of Duty of Good Faith and Fair Dealing/Fiduciary Duty:** Furthermore, by holding my cryptocurrency assets, Liquid assumed a de facto custodial role, which imposed a heightened *fiduciary duty* and a duty of good faith and fair dealing to provide timely and accurate information regarding any events that could affect those assets, including the acquisition by FTX and the subsequent bankruptcy proceedings. Failing to notify customers of the acquisition by FTX and the subsequent bankruptcy constituted a breach of this duty.
- **No Unfair Prejudice to Other Creditors/Unjust Enrichment:** Allowing my claim, given the unique circumstances of the lack of notice, will not unfairly prejudice other creditors. The purpose of the bar date is to ensure the orderly administration of the estate, not to create a windfall for some creditors at the expense of others who were legitimately unaware of the proceedings. Furthermore, excluding my claim would unjustly enrich the other creditors who filed on time, as they would receive a larger share of the distributable assets simply because I was not properly notified. This would be an inequitable outcome. Significantly, FTX's own estimates, as reported in a DL News article dated May 10, 2024 [<https://www.dlnews.com/articles/regulation/the-wildest-details-from-the-ftx-bankruptcy-plan/>] (link to the DL News article), reveal that only 21% of its customers were based in the US, holding a comparatively small portion (approximately 2% or \$168 million) of the total owed. The vast majority of FTX's liabilities, estimated at \$7.9 billion, are owed to international customers. This statistic strongly suggests that many other similarly situated creditors residing outside the US likely faced similar challenges in receiving and understanding the bankruptcy notices due to language barriers, differing legal systems, and less direct media coverage in their respective countries. Therefore, allowing my claim, and potentially other similarly situated claims, would promote fairness and equity by ensuring that all creditors, regardless of their location, have a fair opportunity to recover their assets.
- **Excusable Neglect:** Even if the Court were to find that notice was technically provided, my late filing should be excused under the doctrine of excusable neglect. Applying the *Pioneer Investment Services* factors, the following is evident: (1) While the delay is not minimal, the reason for the delay was the complete lack of notice from Liquid, a factor entirely outside of my control; (2) Allowing my claim *under these specific circumstances of demonstrable lack of notice* will not unfairly prejudice other creditors or unduly delay the bankruptcy proceedings. In fact, excluding my claim would result in a windfall for other creditors at my expense, which would be inequitable; (3) I have acted in good faith throughout this process; and (4) My intention was to hold the cryptocurrency as a long-term investment; therefore, my infrequent logins (approximately once per year) were consistent with my investment strategy, and I reasonably relied on Liquid to provide direct notification of any significant changes affecting my account. Therefore, excusable neglect warrants the acceptance of my late-filed claim.

**Consequences of Lack of Notice:** As a direct result of this lack of notice, I was unable to timely file a proof of claim and protect my financial interests.

**Summary:** In summary, the complete absence of notice regarding the FTX acquisition and subsequent bankruptcy proceedings within the direct interfaces of the Liquid platform, coupled with my reasonable reliance on Liquid for direct communication (especially given their practice of regularly verifying my contact information), the failure to employ standard notification practices, my long-term investment strategy resulting in infrequent logins, constitutes a clear violation of my rights as a customer and justifies the acceptance of my late-filed claim.

#### **4. Supporting Documentation and Evidence (d):**

The following documents are attached:

- Account statements of my holdings – Appendix A
- Screenshots of the Liquid login and customer portal – Appendix B
- Email correspondence with Liquid support (specifically from November 2023 and 2024) – Appendix C

#### **5. Contact Information (e):**

- **Name:** Dr.-Ing. Markus Gerhard Reinhold
- **Address:** Daniel-Flach-Str. 5, 38678 Clausthal-Zellerfeld, Germany
- **Telephone Number:** +49 1511 150 1505
- **Email Address:** markus\_reinhold@gmx.de or tintti@gmx.de

**Date:** Clausthal-Zellerfeld, February 20<sup>th</sup>, 2025

**Signature:**



## Appendix A



### Creditor Information - Schedule # 6997573

Creditor	Debtor Name	Claim Number
Name on File	Quoine Pte Ltd	n/a
Address on File		<b>Schedule Number</b>
	n/a	6997573
		<b>Confirmation ID</b>
		n/a

### Claim Amounts

Claim Nature	Schedule Amount	C*U*D* Asserted Claim Amount	C*U*F* Current Claim Value	Claim Status
General Unsecured				
Priority				
Secured				
503(b)(9) Admin Priority				
Admin Priority				
<b>Total</b>				

\*C=Contingent, U=Unliquidated, D=Disputed, F=Foreign

### Claim Additional Info

Type	Name	Group	Original Quantity	Current Quantity
CRYPTO	BTC	ASSERTED	0.28126389	0.28126389
CRYPTO	ETH	ASSERTED	0.00758816	0.00758816
CRYPTO	ETHW	ASSERTED	0.00758816	0.00758816
CRYPTO	NEO	ASSERTED	0.00001386	0.00001386
CRYPTO	XRP	ASSERTED	400.0	400.0
FIAT	EUR	ASSERTED	0.87909	0.87909
FIAT	JPY	ASSERTED	0.76001	0.76001
FIAT	USD	ASSERTED	22.78656	22.78656

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Open in new window

The screenshot shows the FTX Recovery Trust website interface. The top navigation bar includes links for Privacy, FAQ, Support, and User Guide. The main content area is divided into two sections: a sidebar on the left and a main portfolio view on the right.

**Sidebar (Left):**

- STEP 1**: Initiate Account Owner Authentication (Completed, green checkmark)
- STEP 2**: Verify Identity of the Original FTX Account Owner (Completed, green checkmark)
- STEP 3**: KYC (Completed, green checkmark)
- STEP 4**: View Account Balances (Completed, green checkmark)
 

View your FTX account -- you can view your balances as of the Petition Date (unless otherwise noted), and historical activity.
- STEP 5**: View Your Proof of Claim Status (In Progress, blue circle)
- STEP 6**: Voting (In Progress, blue circle)
- STEP 7**: Distributions - Tax Requirements (Completed, green checkmark)
- STEP 8**: Distributions: Select Provider (Completed, green checkmark)
- STEP 9**: Distribution Amounts - Summary (Locked, padlock icon)

**Portfolio Section (Right):**

**Header:** Portfolio Main Account

**Navigation:** Balances Deposits Withdrawals Positions Fills P2P Transfers Airdrops Ref >

**Balances at petition** **Balances post-petition**

**Balances**

Coin	All Subaccounts Balance	Subaccount Balance
USD	22,79	22,79
Euro	0,88	0,88
Bitcoin	0,28126389	0,28126389
Ethereum	0,00758816	0,00758816
XRP	400	400
NEO	0,00001386	0,00001386
Japanese Yen	0,76	0,76
Ethereum (Proof of work)	0,00758816	0,00758816

Rows per page: 15 < 1-8 / 8 >

**FTX Trading Ltd. 22-11068 (JTD)**  
**One Hundred Forty-Ninth Omnibus Claims Objection**  
**Schedule 1 - Late Filed Claims**

<b>Asserted Claims</b>					
<b>Claim Number</b>	<b>Name</b>	<b>Debtor</b>	<b>Date Filed</b>	<b>Tickers</b>	<b>Ticker Quantity</b>
98225	Reinhold, Markus Gerhard	FTX EU Ltd.	11/25/2024	BTC	0.2812638900000000
			11/25/2024	ETH	0.0075381600000000
			11/25/2024	EUR	0.8800000000000000
			11/25/2024	USD	22.78000000000000
			11/25/2024	XRP	400.00000000000000

Reason: The Claimant has filed this claim after the applicable FTX customer claim bar date. Utilizing the information provided within the claim form and following a robust review of the books and records, the Debtors have not identified any liability owing to, or customer entitlement of, the claimant.

Undetermined\*. Indicates claim contains unliquidated and/or undetermined amounts

**FTX omnibus objection Case 22-11068-JTD**  
**Doc 29174 Filed 010825:**

**Appendix 1:**  
**Omnibus Objection Balance Claim Number 98226**

## Service Provider

Name: Quoine PTE Ltd  
 Address: 8 Orange Grove Rd, Singapore  
 Phone: +81 3-0281-9598  
 E-mail: support@liquid.com

## Customer details

Name: Markus Gerhard Reinhold  
 Address: Am Krausen Baum 3, 40489 Düsseldorf  
 E-mail: tintti@gmx.de

## Statement period

From: 06/01/2022 To: 06/30/2022

## Balance Infomation

Asset	Asset type	Opening balance			Closing balance		
		Amount	SGDe	Fx Rate	Amount	SGDe	Fx Rate
XRP	Crypto	400.0	231.16400	0.57791	400.0	184.91600	0.46229
NEO	Crypto	0.00001386	0.00022	15.81169	0.00001386	0.00016	11.75153
ETH	Crypto	0.00758816	20.19264	2661.07164	0.00758816	11.29502	1488.50638
BTC	Crypto	0.19521276	8505.29697	43569.37000	0.28126389	7807.33853	27758.05500
JPY	Fiat	0.76001	0.00809	0.01065	0.76001	0.00778	0.01024
USD	Fiat	2238.65899	3066.95162	1.37000	22.78656	31.67526	1.39009
EUR	Fiat	0.87909	1.29305	1.47090	0.87909	1.28053	1.45665

## Transaction Infomation

Date & Time	Transaction type	Transaction ID	Asset	Asset type	Amount	SGDe	FX rate
06/13/2022 01:17:59	trade	696836267	BTC	Crypto	0.04305113	1347.10882	31290.90500
06/13/2022 02:22:33	trade	696868980	BTC	Crypto	0.043	1345.50892	31290.90500
06/13/2022 02:22:33	trade	803715857	USD	Crypto	(1096.5)	1528.51004	1.39399
06/13/2022 01:17:59	trade	803685079	USD	Crypto	(1119.37243)	1560.39397	1.39399

## Service Provider

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 Address: 8 Orange Grove Rd, Singapore  
 Phone: +81 3-0281-9598  
 E-mail: support@liquid.com

## Customer details

Name: Markus Gerhard Reinhold  
 Address: Am Krausen Baum 3, 40489 Düsseldorf  
 E-mail: tintti@gmx.de

## Statement period

From: 10/01/2022 To: 10/31/2022

## Balance Infomation

Asset	Asset type	Opening balance			Closing balance		
		Amount	SGDe	Fx Rate	Amount	SGDe	Fx Rate
ETHW	Crypto	0.0	0.00000	17.10577	0.00758816	0.07105	9.36390
XRP	Crypto	400.0	275.62200	0.68906	400.0	258.01600	0.64504
NEO	Crypto	0.00001386	0.00018	12.68784	0.00001386	0.00017	12.08265
ETH	Crypto	0.00758816	14.47651	1907.77588	0.00758816	15.69347	2068.15271
BTC	Crypto	0.28126389	7856.67643	27933.47000	0.28126389	8156.33779	28998.88000
JPY	Fiat	0.76001	0.00754	0.00992	0.76001	0.00723	0.00951
USD	Fiat	22.78656	32.71626	1.43577	22.78656	32.24982	1.41530
EUR	Fiat	0.87909	1.23718	1.40734	0.87909	1.22995	1.39912

## Transaction Infomation

Date & Time	Transaction type	Transaction ID	Asset	Asset type	Amount	SGDe	FX rate
10/05/2022 07:33:42	system_transfer	717806996	ETHW	Crypto	0.00758816	0.09893	13.03692

**Service Provider**

Name: Quoine PTE Ltd  
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 Phone: +81 3-0281-9598  
 E-mail: support@liquid.com

**Customer details**

Name: Markus Gerhard Reinhold  
 Address: Am Krausen Baum 3, 40489 Düsseldorf  
 E-mail: tintti@gmx.de

**Statement period**

From: 12/01/2024 To: 12/31/2024

**Balance Infomation**

Asset	Asset type	Opening balance			Closing balance		
		Amount	SGDe	Fx Rate	Amount	SGDe	Fx Rate
ETHW	Crypto	0.00758816	0.04565	6.01650	0.00758816	0.03409	4.49204
XRP	Crypto	400.0	1041.49666	2.60374	400.0	1137.29608	2.84324
NEO	Crypto	0.00001386	0.00030	21.43714	0.00001386	0.00026	18.49515
ETH	Crypto	0.00758816	37.66972	4964.27588	0.00758816	34.56364	4554.94303
BTC	Crypto	0.28126389	36335.77435	129187.48422	0.28126389	35917.20619	127699.31538
JPY	Fiat	0.76001	0.00680	0.00894	0.76001	0.00660	0.00869
USD	Fiat	22.78656	30.51804	1.33930	22.78656	31.14611	1.36686
EUR	Fiat	0.87909	1.24542	1.41671	0.87909	1.24365	1.41470

**Transaction Infomation**

Date & Time	Transaction type	Transaction ID	Asset	Asset type	Amount	SGDe	FX rate
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Asset	Asset type	Opening balance			Closing balance		
		Amount	SGDe	Fx Rate	Amount	SGDe	Fx Rate
ETHW	Crypto	0.00758816	0.07105	9.36390	0.00758816	0.03448	4.54392
XRP	Crypto	400.0	258.01600	0.64504	400.0	219.99800	0.55000
NEO	Crypto	0.00001386	0.00017	12.08265	0.00001386	0.00013	9.50761
ETH	Crypto	0.00758816	15.69347	2068.15271	0.00758816	11.30977	1490.45000
BTC	Crypto	0.28126389	8156.33779	28998.88000	0.28126389	7000.34321	24888.88000
JPY	Fiat	0.76001	0.00723	0.00951	0.76001	0.00752	0.00990
USD	Fiat	22.78656	32.24982	1.41530	22.78656	30.97548	1.35938
EUR	Fiat	0.87909	1.22995	1.39912	0.87909	1.24558	1.41690

**Transaction Infomation**

Date & Time	Transaction type	Transaction ID	Asset	Asset type	Amount	SGDe	FX rate
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## Appendix B



Trade

Sign In

Sign Up

### Login

URL verification: <https://app.liquid.com>

Please check the URL carefully.

Email Address

tintti@gmx.de

Password

\*\*\*\*\*

Sign In

Don't have an account? [Sign Up](#)

[Forgot password?](#)



English



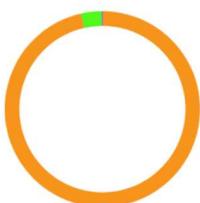
EUR - €



Orders Wallets



### My Portfolio



Total Account Value

**€26,617**

≈ 0.29152 BTC

• BTC 0.28126389 BTC  
≈ €25,680.360

• XRP 400.0000 XRP  
≈ €889.757

• ETH 0.00758816 ETH  
≈ €24.046

• USD \$22.786

### Margin Coverage

Account

Margin Coverage

P&amp;L (ROI%)

Equity

Maintenance Margin

Margin Used

**No data available**

There is currently no data available. Please check again later.

**Markus Gerhard Reinhold**

tintti@gmx.de

ID: 165641

Approved



My Profile

Verification

Application Settings

Security

API Token

Fees

Referral Program

Customer Support

Logout

[Positions](#) [Orders](#)


English



EUR - €



## Appendix C

### Reset password does not work

^ Von tintti@gmx.de   
An support@liquid.com 

← 25.11.2023 - 15:07 

Vollansicht 

Mehr 

Dear customer service,

during login I was told that my password got reset by security concerns on 2023/05/02.

However, the "forgot password" option to receive a new password does not work. An email is simply not send.

Could you please tell me how to login into my account now?

Thank you,  
Markus Reinhold

20.11.2024 - 12:06 

### Account is offline ?

▼ Von tintti@gmx.de 

Vollansicht 

Mehr 

Dear customer service,

I have loged-in into my account after several month. However, neither deposit, nor withdrawal nor trading is possible.

Could you please let me know why?  
Are my assets still safe or what is going on?

Best regards  
Markus Reinhold

← 21.11.2024 - 00:47 

### Re: Account is offline ?

▼ Von Jason Gunn 

Vollansicht 

Mehr 

Hi there

In connection with the U.S. Chapter 11 bankruptcy proceedings of our parent company, FTX Trading Ltd., and certain of its subsidiaries and affiliates, our services including deposits, trading and withdrawals of fiat currency and crypto assets have been suspended for an extended period of time. We would like to express our sincere apologies to Liquid Global customers for the inconvenience caused.

We will provide an update in due course.

Users of all products and services offered by FTX and its affiliates, Liquid Global in your case, should refer to <https://restructuring.ra.kroll.com/FTX/> for updates.

<https://support.ftx.com/hc/en-us/articles/17964177187476-Actions-Required-Before-the-Bar-Date-on-September-29-2023>

Did you make a claim?

Thank you for your understanding.

Regards  
**Jason Gunn**

Head of Customer Support

[www.liquid.com](http://www.liquid.com)

QUOINE Pte. Ltd. / QUOINE Corporation

Blockchain - Exchange - Payment - Wallet

[jason.gunn@liquid.com](mailto:jason.gunn@liquid.com)